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Number: **201520011**

Release Date: 5/15/2015

From: [REDACTED]

Sent: Friday, April 24, 2015 15:06:07

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: EIN updating & penalties

You asked whether the requirement in Treas. Reg. § 301.6109-1(d)(2)(ii) that persons issued EINs provide any updated application information as required by forms, instructions, or other guidance carries penalties for non-compliance. There are currently no directly-applicable penalties for failure to update this information.

Thanks,